
CONSTITUTIONAL OFFICERS



CITY TREASURER

MISSION STATEMENT

The City Treasurer's mission is to provide superior service to the taxpayers of the City of Norfolk in the following areas:

- The collection of all taxes, levies, assessments, license taxes, rents, fees, and all other revenues accruing to the City.
- The calculation of certain state taxes and revenues in accordance with state and City codes.
- The maintenance of accurate records of all funds collected and deposited.
- The providing of professional and efficient service and assistance to the taxpayers and citizens of the City of Norfolk.

DEPARTMENT OVERVIEW

The City Treasurer is responsible for the collection of all real estate, personal property, state income and various other taxes. In addition, the City Treasurer receives and deposits funds from all other City departments.

BUDGET HIGHLIGHTS

The City Treasurer's approved operating budget for FY 2006 represents a decrease of \$300 or -0.01 percent from FY 2005. The decrease is due to various technical adjustments related to personnel, retirement, and employee hospitalization. The department received an enhancement in the amount of \$17,633 for projected increases in credit card fees.

KEY GOALS AND OBJECTIVES

- The City Treasurer is dedicated to the continual improvement of the service level provided to the citizens and businesses of the City of Norfolk.
- The City Treasurer has been and continues to be instrumental in the implementation of credit card acceptance by various City departments.
- In a partnership with personnel in Information Technology and other City departments the City Treasurer's department is working to replace the current financial management and assessment/collection systems.

PRIOR YEAR ACCOMPLISHMENTS

Last year the City Treasurer helped ensure the acceptance of major credit cards for the payment of taxes. This alternate means of payment has been well received by the taxpayers and the Treasurer's Office has seen the usage of credit cards increase significantly.

Effective in January of 2005, the City of Norfolk eliminated City decals. There was a favorable response to this action.

Since the City Treasurer began participation in the Department of Motor Vehicles' Vehicle Registration Withholding Program, delinquent personal property tax collections have increased.

Expenditure Summary

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 APPROVED	FY 2006 APPROVED
Personnel Services	1,364,731	1,404,787	1,464,700	1,462,350
Materials, Supplies and Repairs	349,049	498,771	475,600	311,355
General Operations and Fixed Costs	36,570	40,322	46,700	196,455
Equipment	-	6,136	-	-1,000
All Purpose Appropriations	-	34,200	35,000	52,540
TOTAL	1,750,350	1,984,216	2,022,000	2,021,700

Programs & Services

	FY 2004 ACTUAL	FY 2005 APPROVED	FY 2006 APPROVED	POSITIONS
TAX ADMINISTRATION & COLLECTION	1,984,216	2,022,000	2,021,700	31
Administer the collection and deposit of current and delinquent revenues.				
TOTAL	1,984,216	2,022,000	2,021,700	31

Position Summary

Position Title	Pay Grade	Minimum	Maximum	FY 2005 Positions	Change	FY 2006 Positions
Accountant II - TR	TRO03	33,481	53,527	16	-13	3
Accounting Manager - TR	TRO06	53,394	85,356	3	-2	1
Accounting Supervisor - TR	TRO04	44,051	70,425	3	-1	2
Accounting Technician	TRO01	24,383	38,983	7	-1	6
Assistant Treasurer	TRO07	57,015	91,145	1	1	2
City Treasurer	COF11	78,507	124,827	1		1
Customer Service Rep-TR	TRO01	22,577	36,092	-	2	2
Division Accounting Supervisor - TR	TRO05	46,932	75,027	-	3	3
Security Officer - TR	TRO02	24,383	38,983	-	2	2
Senior Accounting Technician - TR	TRO02	24,383	38,983	-	9	9
TOTAL				31	0	31

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COMMISSIONER OF THE REVENUE

MISSION STATEMENT

The Commissioner of the Revenue's mission is to provide superior service and quality in the following areas:

- Assessment of individual and business personal property;
- Issuance and renewal of business licenses;
- Administration of all fiduciary taxes;
- Evaluation of customer compliance;
- Assistance and processing of Virginia State Income Tax Returns;
- Investigation of inquiries and delinquent accounts; and
- Assistance with Real Estate Tax Relief.

The department provides these services for the citizens of Norfolk to aid in the continued growth of our community.

DEPARTMENT OVERVIEW

The Commissioner of the Revenue is responsible for the administration of all City taxes except real estate taxes. The Commissioner's office is responsible for certain permits including residential parking, boat decals and yard sales. The office is comprised of seven teams as follows:

Personal Property Tax: Assess and prorate tangible personal property; sell residential parking permits, yard and garage sale permits, and boat decals; issue charitable solicitations.

Business Tax: Assess business personal property and business licenses; administer all fiduciary taxes.

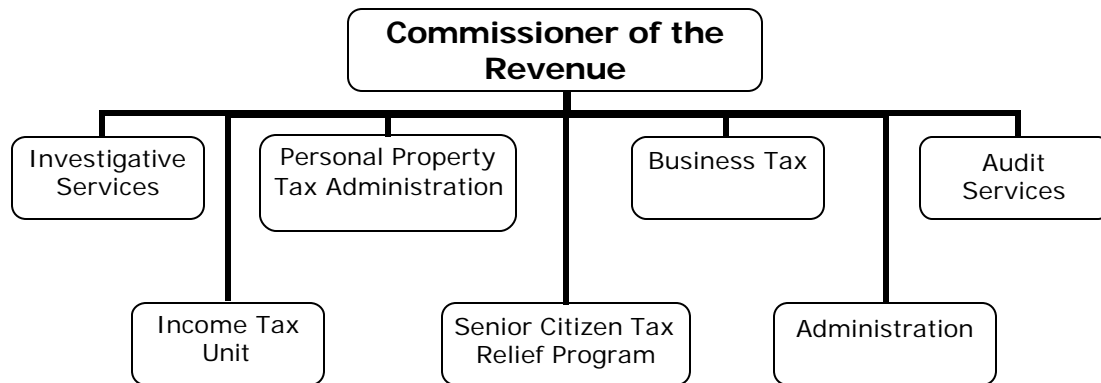
Investigative Services: Business license and tax investigations and collections; compliance enforcement; complaint investigation.

Real Estate Tax Relief: Administration of program providing reduction and/or relief of real estate taxes for elderly or disabled taxpayers.

Audit Services: Inspect taxpayer records to verify code compliance and correctness of taxes paid. Make all determinations on business and manufacturer status classifications.

Administrative Services: Provide vision, leadership, support and management of the office's activities; administrator of utility and franchise taxes; provides support for office technological component.

State Income Tax Administration: Obtain, audit, prepare, and process Virginia State Income Tax Returns and Virginia Estimated Income Tax Vouchers from Norfolk citizens.



BUDGET HIGHLIGHTS

The Commissioner of the Revenue's approved operating budget for FY 2006 represents an increase of \$2,100 or 0.7 percent from FY 2005. The increase is due to the department receiving two enhancements which offset various technical adjustments related to personnel, retirement and employee hospitalization. The department received enhancements to fund a license inspector position for \$33,946 and to fund a consultant for \$25,000 to inventory assets related to shipyard machinery and tools.

KEY GOALS AND OBJECTIVES

- Implement new Assessments and Collection software to enhance the department's ability to ensure compliance, reduce customer wait times, and significantly improve the department's ability to extract information for reporting and auditing purposes.
- Hire a Tax Compliance Specialist, and an Accounting Technician, to generate increased revenues for the City, and aid in the administration of the Boat Decal program.
- Improve the accuracy in property assessments for ship repair companies through the hiring of a consultant to conduct this specialized analysis.
- Continue the department's aggressive Tax Compliance program to seek out new businesses not properly licensed and/or those with delinquent accounts.
- Continue the identification by the department Personal Property team of omitted assessments and to apply a more aggressive oversight of the boat decal program.
- Continue to participate in the Meals Tax Pilot Program with the State Department of Taxation to identify unreported revenues.
- Continue to expand the department's variety of discovery techniques enabling an ongoing review of the department's businesses via the audit process
- Adhere to all the Standards of Accountability as set forth by the COR Association of Virginia Career Development Program (CDP).

PRIOR YEAR ACCOMPLISHMENTS

In FY 2005, over \$4 million of additional revenue was identified and generated. Total additional revenue of over \$25 million has been generated over the past six fiscal years. This additional revenue came from these primary sources: Tax Compliance, Audits, and Omitted Assessments.

Expenditure Summary				
	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 APPROVED	FY 2006 APPROVED
Personnel Services	2,013,053	2,222,282	2,350,100	2,311,334
Materials, Supplies and Repairs	352,273	393,335	342,900	362,321
General Operations and Fixed Costs	64,566	75,484	87,800	120,200
Equipment	89,620	37,863	43,500	32,545
All-Purpose Appropriations	-	-	-	-
Total	2,519,512	2,728,964	2,824,300	2,826,400

Programs & Services				
	FY 2004 ACTUAL	FY 2005 APPROVED	FY 2006 APPROVED	POSITIONS
PERSONAL PROPERTY TAX ADMINISTRATION	414,976	702,900	646,282	8
Assess and prorate tangible personal property; sell residential parking permits, yard and garage sale permits, and boat decals; assess boats, mobile homes, airplanes, vehicles and recreational vehicles; issue charitable solicitations.				
BUSINESS TAX	433,785	383,500	409,000	8
Assess business personal property and business licenses; administer the following tax programs: business license, cigarette, short-term rental, meal, lodging, and admissions.				

Programs & Services

	FY 2004 ACTUAL	FY 2005 APPROVED	FY 2006 APPROVED	POSITIONS
INVESTIGATIVE SERVICES	287,850	282,400	286,488	7

Business taxes investigation, complaint investigation, collection of bad checks, and delinquent business taxes (licenses and franchise taxes); assessment of business tangible property; vehicle and boat decal display and yard sale compliance enforcement.

SENIOR CITIZEN TAX RELIEF PROGRAM	131,783	126,200	130,819	3
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Administer program providing reduction or elimination of real estate taxes for taxpayers who are elderly or disabled.

AUDIT SERVICES	278,671	287,600	298,936	5
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Inspect taxpayer records to verify correctness of taxes paid such as admissions, business license, business personal property, lodging, meals, utility and franchise taxes; ensure that business income is from licensed activities; make all determinations on business and manufacturer status classifications.

ADMINISTRATION	907,084	776,700	789,143	7
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Provide vision, leadership, support and management of the office activities and services as administrator of utility and franchise taxes; provide support for office technological component.

INCOME TAX UNIT	274,815	265,000	265,732	5
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Obtain, audit, prepare and process Virginia State income tax returns.

TOTAL	2,728,964	2,824,300	2,826,400	43
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Position Summary

Position Title	Pay Grade	Minimum	Maximum	FY 2005 Positions	Change	FY 2006 Positions
Accounting Technician	OPS07	24,383	38,983	8		8
Administrative Assistant II	MAP03	30,603	48,922	2		2
Administrative Technician	OPS08	26,358	42,135	2		2
Auditor I	MAP07	38,898	62,186	2		2
Auditor II	MAP09	44,051	70,425	1		1
Auditor Supervisor	MAP10	46,932	75,027	1		1
Business Manager	MAP08	41,379	66,148	2		2
Chief Deputy I COR	MAP09	44,051	70,425	4		4
Chief Deputy II COR	MAP10	53,394	85,356	1		1
Commissioner of the Revenue	COF17	78,507	124,827	1		1
Data Processing Assistant III	OPS06	22,577	36,092	1		1
Income Tax Auditor	OPS10	30,887	49,374	3		3
License Inspector I	OPS09	28,519	45,596	2	1	3
License Inspector II	OPS10	30,887	49,374	10	-1	9
Microcomputer Systems Analyst	ITO05	31,112	49,735	1		1
Programmer/Analyst III	ITM02	41,570	66,455	1		1
Staff Technician II	OPS09	28,519	45,596	1		1
TOTAL				43	0	43

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